

HOUSE BILL No. 1962

DIGEST OF INTRODUCED BILL

Citations Affected: IC 36-9-15; IC 36-9-15.5-2.

Synopsis: Cumulative building fund for police purposes. Allows a city or town to: (1) establish a jail or other detention facility cumulative fund; and (2) establish a property tax levy for the fund.

Effective: July 1, 2003.

Thompson

January 23, 2003, read first time and referred to Committee on Ways and Means.

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First Regular Session 113th General Assembly (2003)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2002 Regular or Special Session of the General Assembly.

HOUSE BILL No. 1962

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

- 1 SECTION 1. IC 36-9-15-1 IS AMENDED TO READ AS
2 FOLLOWS [EFFECTIVE JULY 1, 2003]: Sec. 1. This chapter applies
3 to all ~~counties~~. **units except townships.**
- 4 SECTION 2. IC 36-9-15-2 IS AMENDED TO READ AS
5 FOLLOWS [EFFECTIVE JULY 1, 2003]: Sec. 2. (a) ~~A county~~ **The**
6 fiscal body **of a unit** may establish cumulative building funds under
7 IC 6-1.1-41 or sinking funds in the same manner as cumulative funds
8 are established under IC 6-1.1-41 for the:
- 9 (1) construction, repair, remodeling, enlarging, and equipment of:
10 (A) a county jail, **if the unit is a county; or**
11 (B) a juvenile detention center to be operated under
12 IC 31-31-9, **if the unit is a county; or**
13 (C) **a jail or other detention facility used by a city or town,**
14 **including a consolidated city; or**
15 (2) in a county having a consolidated city, purchase, lease, or
16 payment of all or part of the purchase price of motor vehicles for
17 use of the sheriff's department **or another police department in**



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1 **the county.**

2 (b) The ~~county~~ fiscal body **of a unit** may levy taxes to provide
3 money for:

4 (1) cumulative building funds established under this chapter in
5 compliance with IC 6-1.1-41; or

6 (2) sinking funds established under this chapter in the same
7 manner a tax is levied for a cumulative fund under IC 6-1.1-41.

8 (c) IC 6-1.1-41 applies to a sinking fund under this chapter to the
9 same extent as if the sinking fund was a cumulative fund.

10 SECTION 3. IC 36-9-15-10 IS AMENDED TO READ AS
11 FOLLOWS [EFFECTIVE JULY 1, 2003]: Sec. 10. (a) The ~~county~~
12 fiscal body **of a unit** may establish a debt service fund for the payment
13 of:

14 (1) a debt or other obligation arising out of money borrowed or
15 advanced for a ~~joint~~ **capital construction purpose described in**
16 **section 2 of this chapter** that it purchases from the proceeds of
17 a bond issue for capital construction under IC 36-2-6-18 **or**
18 **IC 36-4-6-19**; or

19 (2) a lease to provide capital construction under IC 36-1-10.

20 (b) The ~~county~~ fiscal body **of a unit** shall levy a tax each year in an
21 amount sufficient to pay all debt service obligations for ~~jails~~ **a purpose**
22 **described in section 2 of this chapter** for that year. IC 6-1.1-18.5-8
23 applies to such a tax levy.

24 SECTION 4. IC 36-9-15.5-2 IS AMENDED TO READ AS
25 FOLLOWS [EFFECTIVE JULY 1, 2003]: Sec. 2. The legislative body
26 of a municipality may establish a cumulative capital development fund
27 under IC 6-1.1-41 to provide money for any purpose for which property
28 taxes may be imposed within the municipality under the authority of:

29 IC 8-16-3;

30 IC 8-22-3-25;

31 IC 14-27-6-48;

32 IC 14-33-14;

33 IC 16-23-1-40;

34 IC 36-8-14;

35 IC 36-9-4-48;

36 **IC 36-9-15**;

37 IC 36-9-16-2;

38 IC 36-9-16-3;

39 IC 36-9-16.5;

40 IC 36-9-17;

41 IC 36-9-26;

42 IC 36-9-27-100;



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1 IC 36-10-3-21; or

2 IC 36-10-4-36.

3 SECTION 5. [EFFECTIVE JULY 1, 2003] **IC 36-9-15-1,**
4 **IC 36-9-15-2, IC 36-9-15-10, and IC 36-9-15.5-2, all as amended by**
5 **this act, apply only to property tax levies for ad valorem property**
6 **taxes first due and payable after December 31, 2003.**

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